REPORT

on the

ADMINISTRATION AND FINANCING OF SCHOOLS

By a Committee composed of
representatives of

The Manitoba School Trustees' Association
The Manitoba Union of Municipalities
The Manitoba Teachers' Federation
The Department of Education, and
The Manitoba Tax Commission



Submitted to the Annual Convention of the
Manitoba School Trustees' Association
February, 1933

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Fonds AECFM

To the Members of the Manitoba School Trustees' Association

The subject matter of this report, that of the administration and financing of schools, was first assigned for investigation and report to a small committee consisting of Mr. H. N. Macneill and Mrs. Alma G. McArthur, as a result of instructions given to your Executive by the 1929 Convention, held at Brandon in February of that year. The committee was instructed to prepare a report to be distributed at least three months prior to the Convention of 1930, that all concerned might study it and be prepared to discuss it at that time.

A very important fact was overlooked when the instructions were given to this committee, and attention is directed to it in the report, submitted as instructed, to the 1930 Convention. It was this, that a complete treatment of the subject required not only a great deal more time than was allowed to the committee, but required also the almost undivided attention of at least one person, in order that the necessary study and research might be undertaken. Your committee has realized this fact in increasing measure as its work progressed, and desires to pay tribute to Mr. Macneill and Mrs. McArthur for the very informative report they produced in the limited time at their disposal.

At the 1931 Convention the committee was enlarged and continued, its purpose and instructions being outlined in the following resolution:

"MOVED by Mr. W. J. Swain, seconded by Mr. J. E. Harriott, that

"WHEREAS the Manitoba School Trustees' Association in its 24th Annual Convention, held in the City of Winnipeg

during February, 1930, passed the following resolution and submitted it to the Provincial Treasurer.

> " '*WHEREAS the report of the Special Committee on administration and financing of schools shows that the education of the child is a state duty, and that our present system of taxation for the support of the public schools is inadequate and makes for the unequal distribution of the burden of maintenance.*
>
> " '*THEREFORE be it resolved that the Government of Manitoba be requested to bring forward for consideration a scheme of school administration which will provide an equal opportunity for education for every child in the Province, and which will distribute the costs of education equitably on all citizens and corporations and on all sources of wealth in the Province.*'

"AND WHEREAS the Minister of Education has implied that still further study should be made of the financial administration of our schools and that a larger committee representative of this Association, of the Manitoba Union of Municipalities, of the Manitoba Tax Commission, and of the Department of Education, be formed with a view to continuing the investigations already under way by this Association and by the Department of Education,

"THEREFORE be it resolved, that this Association, while reaffirming the aim of the resolution passed at the Convention of 1930, approves the aforesaid suggestion and requests that the said committee be appointed by the Provincial Government, such committee to include representation as before mentioned and **the purpose of such committee shall be generally to make a complete survey of the whole system in relation to administration and finance, and make recommendations** to be submitted to the next annual convention, and meantime this Convention urges the Government to continue to appropriate a sufficient sum from consolidated revenue to meet the present financial stringency in so far as the schools of the Province are concerned."

The present committee was set up in accordance with the foregoing resolution, and as its work progressed, mem-

bers of the Executive of the Manitoba Teachers' Federation, in the persons of its President, the Chairman of its Legislative Committee and its General Secretary, were added to the committee. These gentlemen have made a valuable contribution to the work of the committee, which is gratefully acknowledged.

Grateful appreciation is also extended to the following, who by assisting in the work of sub-committees, or in consultation, rendered valuable service: Inspectors Andrew Moore, A. A. Herriott, J. E. S. Dunlop, E. D. Parker, Mr. W. C. McKinnell, M.L.A., and Mr. S. T. Newton, Director of Technical Education.

Acknowledgment is also made of the assistance of the Deputy Minister and staff of the Department of Education in providing information from the records of the Department. In this connection acknowledgment is made of the valuable work done by Inspector D. S. Woods in undertaking a survey of the administration and financing of public schools in Manitoba, and in preparing material for discussion and amendment by the Committee. Acknowledgment is also made of the valuable work done by Mr. A. Tomlinson on the Committee and in the final compilation of this report.

Your committee, through investigations carried on by sub-committees, has endeavored to make such a study of the present conditions pertaining to administration and finance as would justify it in reaching conclusions and formulating recommendations. These it submits with full confidence that if put into effect, a distinctly forward step will have been taken in correcting the ills and removing the inequalities of the system now in vogue.

PUBLIC AND PRIVATE RESPONSIBILITY

An effective system of public schools is now recognized as the foremost common agency of a democratic state, assisting other agencies to raise the level of general intelligence and to promote right attitudes toward all phases of life. In this respect the school has become an integral factor in the great body of intelligence which generates

legislation and sustains the administration of law. In so far as this is true, the costs of the public school may justly be considered a charge upon the incomes of all the people of the state. In return the public school makes social and economic, as well as moral and spiritual contributions which are personal as well as national in their benefits. In these days, the progress, the living, and the very happiness of the individual is dependent upon the ability with which he can accommodate himself to the complex social and industrial life about him. In so far as that may be true, the contribution made by the training of the public school is a part of the living cost of the individual, and as such may justly be made a first charge upon the income of the parent. There is no exact division of public and private responsibility in the matter of education, but there is a responsibility which cannot be shifted by either party.

The British North America Act gave to the public school a national status, even although it assigned responsibility for the organization and administration of that institution to each province. The increase in number of school districts that has accompanied natural movements in population and land settlement schemes of the Dominion Government, coupled with an ever expanding curriculum to meet the needs of a new day, has made the public school system one of the most important departments of Provincial administration in every Province of Canada. To-day, it is generally recognized that even those benefits which are conferred upon the individual by the public school are not confined either to the community or to the Province in which the costs of education are incurred. It would be exceedingly difficult to establish that the Dominion as a whole has not a responsibility in the matter of public education.

Although the Province of Manitoba assumed responsibility and made statutory and administrative provision for a system of public schools, it delegated a large measure of administrative responsibility to a division of each local community. It may have been possible to consider school districts as communities forty years ago, but certainly they

are only small sections of communities to-day. The Province made these divisions largely responsible for the financial support of the public school. Thus the Provincial Government assumed that the local district could administer and finance the public school system of the Province under the guidance of a central administrative body. In the light of what has been stated it will be seen that it is necessary to bring the united efforts of all the people to the support of their greatest social institution.

The varying ways in which state responsibility for the financial support of the public school has been accepted in different parts may be illustrated by reference to several countries and provinces. In Australia the state assumes complete administrative and financial responsibility for the public school. In England and Wales the state assumes approximately 55 per cent. of the financial responsibility, and the county a large measure of administrative control. In British Columbia the Province provides approximately 37 per cent. of all public school funds, and leaves to the municipal school district local administrative control. In Manitoba the Province assumes approximately 14 per cent. of the financial support for the local school district, and leaves to that unit a large measure of administrative control. It is interesting and instructive to note that the larger unit of school administration has been closely associated with a larger measure of state support. Evidently, the state government, in any country, is not willing to entrust the administration of relatively large sums of state money to many small administrative units. That appears to have become a well established practice of government.

SCHOOL EXPANSION IN MANITOBA

The following statistics give a brief picture of the expansion of the school system in Manitoba, and a picture of increasing school costs, since 1913:

Item	1913	1931	Per Cent the Totals at 1931 were of these at 1913
Population of Province	498,380	700,000	140.6 per cent
No. of Sch. Districts	1,693	2,232	131.8 " "
No. of Teachers	2,964	4,427	149.4 " "
Enrolment	83,679	153,553	183.5 " "
High Sch. Enrolment	4,996	18,344	367.2 " "
Av'g. Attendance	48,163	120,703	250.6 " "
Av'g. Teacher's Salary	$783	$1,217	155.4 " "
Total Expenditure (less current loans)	$4,198,632	$10,493,497	249.9 " "

It is evident from the foregoing that the total enrolment, the high school enrolment, and the average attendance have increased out of proportion to the increase in total population. In 1931 a much larger part of the population went to school than in 1913. It would appear that economic and social conditions, as well as the increasing desire for higher education, will continue to increase the enrolment of the secondary school.

INEQUALITIES OF EDUCATIONAL CONTRIBUTION

The increase in rural population since 1913 has occurred largely in sub-marginal and marginal rural areas in Manitoba. In urban centres the largest increase in population has been in the City of Winnipeg and in the suburban municipalities about the city. With the growth of population in suburban municipalities came an extension in municipal undertakings beyond the financial ability of these units. Under the district system of school finance the growth in school costs has taxed the ability of the small school district within wealthy municipalities as well as those in low-assessment and suburban areas. Raising the general municipal grant to schools in 1921 from $1.20 to $3.60 per teaching day enabled

many of the weaker school districts in the wealthier rural municipalities to finance their school undertakings. In submarginal and marginal areas the weight of school and other public costs bankrupted the municipal unit and forced thousands of acres of farm lands into tax sale. The system of school finance, built for a day when the majority of rural schools derived their revenue from grain lands of relatively equal producing power, has not been adjusted to the great variety of economic situations that have developed in rural Manitoba during comparatively recent years.

As standards of living, and social and economic conditions change, so does the programme and structure of the school alter in an effort to serve the changing educational needs of all the children of the people. That is inherent in the nature and purpose of the institution. A study of the growth within the school system of Manitoba shows that in the matter of endeavoring to have a school within reach of every child, in broadening the academic curriculum to meet the needs of changing conditions, in providing free secondary education, in improving the training of teachers, and in providing suitable accommodation and equipment, the Province has gone far, especially during the past eighteen years. During this period of school expansion and of school improvement the local unit of school administration, with one exception, has remained as it was in the beginning; the method of raising school funds by means of a tax levied on property valuations has remained on the same basis as that for municipal purposes, even although the benefits from the two services differ widely; and the method of distributing provincial aid, with the exception of special aid to very weak school districts, and additional aid to secondary schools, has remained stationary. On the one hand is a picture of expansion and progression, on the other a failure to adjust to meet changing conditions. The past fifteen years has demonstrated that a progressive educational programme for all cannot be administered and maintained by a system of school administration built for the economic conditions of pioneer times.

The resolution calling for the setting up of a committee such as that responsible for the presentation of this report, and directing it to investigate conditions and to formulate recommendations, constitutes in itself an admission of outstanding weaknesses in our present system of school finance and administration. Only a detailed study can, however, demonstrate how far-reaching these weaknesses are, and how dangerously near we are to a general "breaking down." Some of the phases of the situation studied are indicated by the following tables:

TABLE 1. Indicating the status of tax collections and school services in 62 Rural Municipalities as at December 31st, 1932.

(a) Tax Collections—

Number of Municipalities reporting	62
Number reporting an increase in collections in 1932 as compared with 1931	11 or 17.74%
Number reporting approximately equal collections in 1932 as compared with 1931	12 or 19.35%
Number reporting a decrease in collections in 1932 as compared with 1931	39 or 62.91%

(b) Tax Collections on basis of 1932 levy—

Collected over 50% of 1932 levy	8 or 12.90%
Collected between 30% and 50% of 1932 levy	31 or 50%
Collected less than 30% of 1932 levy..	19 or 30.64%

NOTE: (*Four of the sixty-two municipalities failed to report portion of 1932 levy collected. The highest collections of those reporting reached 59%.*)

(c) Financial Status of School Services—

Number of class rooms covered by reports	1120
* Number which indicated they could not operate full time	440 or 39.28%
Number of teachers whose salary was not fully paid at December 31st	320 or 28.57%

* *Returns indicated that the number stated as likely to operate short time would be greatly increased but for the fact that many teachers are "carrying on" with no definite assurance of receiving more than the Legislative grant.*

NOTE: *An additional survey conducted by way of questionnaire by the Manitoba Teachers' Federation indicated that the information contained in Section (c) of the above table is approximately correct over a wider field comprising the whole Province.*

TABLE 2. Indicating the financial status with respect to school levies, and finally with respect to municipal services generally, of three typical Rural Municipalities during the years 1930, 1931 and 1932. The figures are based on the levies for the years 1929, 1930 and 1931, but credit is given for all payments on account of these levies up to December 31st, 1932.

Municipality "A"—

January 1st, 1930. Liability to schools (of which $9,774.45 represents 1929 levy)	$14,500.00
Total collections for school purposes	6,306.00
Disbursed to schools	6,500.00
January 1st, 1931. Liability to schools (1930 levy, $9,310.00)	$16,268.32
Disbursed to schools	5,000.00
January 1st, 1932. Liability to schools (1931 levy, $8,510.00)	$19,693.32
Disbursed to schools	3,503.97
Total tax collections, all purposes, 1931	8,901.00

Financial Statement of Municipality as at December 31st, 1931:

Assets		Liabilities	
Tax arrears	$34,926.82	Bank	$ 5,937.08
Tax sale certificates	24,624.69	Schools	19,693.32
Tax titles	36,032.83	Mun. Com. levy	1,092.74
Cash on hand	1,449.06	Hospital accounts	4,242.71
		Sundries	1,763.41

Municipality "B"—

January 1st, 1930. Liability to schools (1929 levy, $13,436.70)	$27,428.20
Disbursed to schools	10,221.00
Total tax collections for all purposes	14,381.99
January 1st, 1931. Liability to schools (1930 levy, $13,683.30)	$30,890.50
Disbursed to schools	10,151.00
Total tax collections for all purposes	12,988.00
January 1st, 1932. Liability to schools (1931 levy, $13,363.00)	34,102.50
Disbursed to schools	3,863.03
Total tax collections for all purposes	6,432.78

Financial Statement of Municipality as at December 31st, 1931:

Assets		Liabilities	
Tax arrears	$55,800.88	Bank	$12,644.20
Tax sale certificates	16,327.89	Schools	25,923.00
Tax titles	17,277.39	Mun. Com. levy	865.15
Cash	4,165.41	Hospital accounts	2,250.00

Municipality "C"—

NOTE: *This Municipality made an adjustment with its School Districts whereby all balances owing as at December 31st, 1928, were met. This statement commences, therefore, with the 1929 levies*

only, and figures for the final year shown indicate the large indebtedness to schools which has accumulated during three years. There are seventeen teachers in the Municipality. A substantial annual levy for drainage purposes makes the total taxes heavy, hence the proportion of school taxes to the total levy for all purposes differs widely from examples "A" and "B".

January 1, 1930. Owing to schools (1929 levy only)	$26,544.04
Disbursed to schools	18,991.20
Total tax collections for all purposes	38,140.54
January 1, 1931. Owing to schools (1930 levy, $24,778.93)	$32,331.77
Disbursed to schools	12,170.15
Total tax collections for all purposes	27,819.94
January 1, 1932. Owing to schools (1931 levy, $16,966.42)	$38,128.04
Disbursed to schools	6,495.00
Total tax collections for all purposes	21,270.81

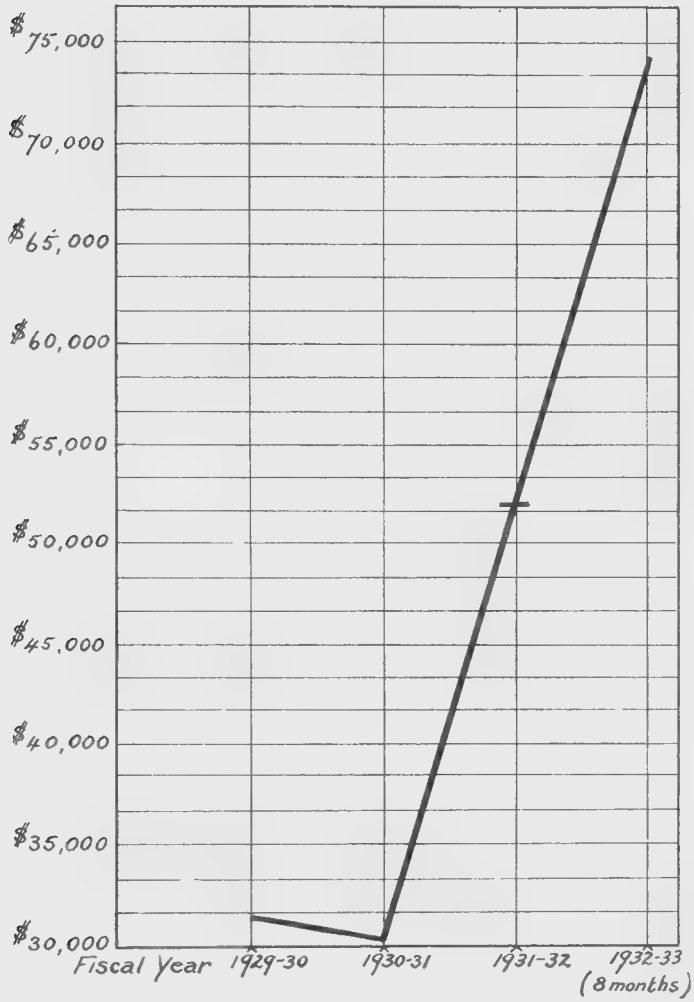
Financial statement of Municipality as at December 31st, 1931:

Assets		Liabilities	
		Banks (This includes guaranteed loan of $43,000.00 for school purposes incurred when settlement made with schools in 1928)	$58,303.40
Tax arrears	$88,185.01		
Tax sale certificates	41,630.70		
Tax titles	47,861.08	Schools	37,128.04
		Debentures past due	1,569.32
		Mun. Com. levy	850.41
Cash on hand	11,350.00	Hospital accounts	1,334.25

It does not necessarily follow that school services were curtailed in these municipalities by reason of only a small portion of the school levies being collected, nor that in every instance the period of operation was shortened, although this was the effect in municipalities "A" and "B." The result of the situation outlined was that a greater measure of support from Provincial funds by way of special grants became necessary.

TABLE 3. Section 293 of the Public Schools Act provides as follows: "A special grant of two hundred dollars for each teacher employed may be made annually to any school district which, in the opinion of the Minister, upon the report and the recommendation of the inspector of the district, is unable without such grant reasonably to carry on its school."

The following graph indicates the increase in the amount of grants paid from 1929 to the present date under the foregoing section, and is a further evidence of the futility of continuing to expect the small unit to finance its own activities. It will be noted that the increase for the fiscal year 1932-33 (a period of eight months only) over that of the fiscal year 1931-32 is 42.31 per cent.



Some of the effects of the present depression are shown in the foregoing tables. They are proportionate, in the main, to the decreases in the annual value of gross production for agriculture. The average value of such production for the period 1925 to 1929 amounted to $136,000,000.00. That for 1930 and 1931 amounted to $88,000,000.00 and $56,000,000.00 respectively. The value of gross farm production for 1931 amounted to 41.2 per cent. of the average for the period 1925 to 1929. Apart from farm labor costs much of the overhead remained. Residents in the poorer farm areas have little cash income. Residents in the better farm areas can only with difficulty carry the current expenses of the farm let alone fixed financial charges. It is apparent that people have but little to contribute to the support of public services in the poorer farm districts.

It is obvious that the ability of the individual to pay taxes is in the first instance dependent upon the income of that individual, and that the ability of a community to pay taxes is dependent upon the aggregate of individual incomes within the community. That has been clearly demonstrated during the present depression. Sir Josiah Stamp states that:

"Ability to pay, or the faculty principle, is now recognized as the only satisfactory one for apportioning the tax burden."

It is important at this point to note the growth of taxation on farm lands in Manitoba over a period of years, also to appreciate the weight of taxation in relation to income rather than to the assessment of property. The point may be illustrated most effectively by reference to particular cases. Data were secured for 34 of the highest assessed quarter sections of land in as many school districts in the Rural Municipalities of Dauphin, Pipestone, Thompson, Ethelbert, Mossey River and Piney. The sampling represented lands in 3 consolidated, 6 graded non-consolidated, and 25 rural school districts. The total taxes levied for all purposes amounted on the average at 1909 to $23.97 per quarter section, at 1919 to $59.85 per quarter section, and

at 1929 to $74.73 per quarter section. Although the greatest increase took place between 1909 and 1919, the period of high prices for farm produce and of high land values, there was a steady upward trend throughout. This does not prove that the taxes levied were either too low or too high at 1909 or 1929. A further examination was made of the relation between farm income and taxation for several municipalities during the period 1925 to 1929. It was found that, after deducting for seed, feed and operating cash expenses, taxes absorbed a very considerable percentage of the net income (before deducting taxes) from farming operations in the wealthier municipalities. For the poorer municipalities it is estimated that taxes absorbed a much larger per cent. of the net income before deducting taxes. In estimating net cash income no allowance was made for overhead or family living costs. Professor Ely, quoting from a report of the United States Department of Agriculture, shows that for 1919 the ratio of taxes to rent, before deducting taxes, for 695 rented farms in six states, varied from 15 to 66 per cent. of the total net rent.

What has actually happened with regard to the reduction of the tax base may be illustrated with reference to a particular municipality. The Rural Municipality of Armstrong is taken as an example of one of the most exaggerated cases. Data concerning assessment and taxable lands is compiled in the following table:

ASSESSMENT AND TAXABLE LANDS OF 17 SCHOOL DISTRICTS IN THE RURAL MUNICIPALITY OF ARMSTRONG FOR THE YEARS 1920 AND 1930

District School	Assessment per School District during the Years 1920 and 1930		Number of Quarter Sections Assessed during the Years 1920 and 1930	
	1920	1930	1920	1930
Monar	$23,040	$19,870	48	42
Rondeau	26,880	10,030	56	19
Booth	30,180	14,010	64	29
Rosery	25,440	5,650	53	11
Willow View	29,760	10,560	62	21
Skogan	21,360	11,520	45	22
Narcisse	27,060	17,090	46	21
Hythe	24,700	21,150	51	41
Clematis	24,480	8,140	52	17
Markland ..	12,360	8,100	27	16
Sandridge ..	13,600	5,780	29	12
Union Prairie	22,200	13,840	44	26
Cossette	54,190	36,200	49	28
Bender	11,980	4,380	26	9
Fish Lake ..	11,040	3,520	23	8
Buffalo Lake	12,000	3,200	25	8
Chatfield	14,400	1,410	30	4
Totals	$384,670	$194,450	730	334

The taxable area in the Rural Municipality of Armstrong was reduced from $36,848 at 1922 to $20,657 at 1930, or by 43.7 per cent. Although there was a large reduction in the total tax levied there was an increase in the tax levied per quarter section of taxable lands remaining. The extent to which the school bill was responsible for this may be illustrated by the weight of the General School Levy over a period of years, as follows:

THE GENERAL SCHOOL RATE IN ARMSTRONG RURAL MUNICIPALITY FOR THE YEARS 1924 TO 1929

Year	General School Rate	Total School Levy
1924	21.5	$9,895
1925	20.0	8,376
1926	30.5	9,115
1927	29.5	8,342
1928	35.5	9,089
1929	41.0	9,774

It will be noted that the school levy remained approximately uniform over the period 1924 to 1929. The increase in the general school rate was in large part due to the elimination of the Special District Tax and the substitution of the General Municipal Rate instead.

The efficiency or inefficiency of the financial machinery for the provision of school services can best be judged by the ability or inability of financial units to set up and continue in operation adequate educational facilities. The state in setting up legislation which requires that all shall be educated up to a certain standard assumes that individual and social intelligence is essential to the progress and well being of the whole body of the people. At the same time that the state directs that all the children shall be educated, it in a large measure places responsibility for the execution of her theory upon small units of widely varying ability. The theory that a good common school education is the right of every child, rather than the privilege of the few, is entirely incompatible with a practice that fails to distribute at least the more important parts of this burden equitably across the income of all citizens.

The adoption of the major recommendations of this report will, in the opinion of your committee, tend to remove the admitted inequalities of the present system which looks almost wholly to local taxation for its support.

During the past fifteen years three important Provincial Commissions have indicated the weaknesses in the system

of school administration and of school finance. Several of the recommendations made by these Commissions were as follows:

The Assessment and Taxation Commission, 1919

(1) That the School Act be amended making the taxation unit for schools in rural municipalities correspond in area with that for municipal purposes.

(2) That municipal school boards be created by statute.

(3) That when school districts provide the plant equipment for secondary education, the Departmental grants to such be equal to, or at least 80 per cent. of, the entire cost of operation.

(4) The placing of the entire administration of the assessment laws of the Province, excluding cities, in the hands or at least under the rigid supervision of a Tax Commission.

The Educational Commission, 1924

(1) Assessment and special grants to weak schools.

(2) That steps be taken to prepare the people for the institution of the municipal school board.

(3) To provide an equalization fund for rural areas by placing a general levy of 3½ mills on all rural property.

The Special Committee of the Legislature on Suburban Problems, 1925

Change the basis of levies for education by equalizing costs throughout the Province by a levy on the basis of equalized assessment in rural areas, and an income tax on corporations, companies, and individuals in urban areas.

All three Commissions sensed one or more serious defects in the system of school administration and in the

methods of securing and distributing school revenue. These may be summarized as follows:

A. 1. The inequitable assessment of real property.

2. The failure to seek school revenues in terms of the incomes of the people.

3. The school district, an inadequate unit, both for administrative and for revenue purposes.

4. The necessity of a Provincial equalizing fund.

B. The following may be considered as recommendations having but temporary significance:

1. Larger grants to secondary schools.

2. Larger grants to weak schools in low-assessment areas.

The movement toward the larger unit of school administration was first introduced to the public of Manitoba by Dr. R. Fletcher, Deputy Minister of Education, at the Annual Trustees' Association Meeting held in Brandon in 1907. In 1910 permissive legislation looking to the formation of larger local units was placed on the statutes, and in 1919 the Municipal School District of Miniota was formed. For many years administrative efficiency appears to have been the main thought underlying the agitation for the larger unit of local control. More recently, important investigations made in the United States and elsewhere, and the operation of the larger unit in British Columbia, has demonstrated that, in addition to administrative efficiency, the problem of school revenue involves not only the resources of the larger local unit, but as well, the resources of the whole province or state. The financial foundations of a great system of public instruction must not be limited to the resources of the smallest possible unit.

The temporary expedients of school finance introduced as a result of Commission findings have been tried. and have been found to be of but temporary value. It has become

abundantly evident that nothing short of an attempt to adjust the machinery of school administration, and of school revenues in a large way, can remedy the inequalities and defects under which the system of public schools in Manitoba is laboring at present.

RECOMMENDATIONS

The following recommendations represent an attempt on the part of your Committee to suggest such adjustment of the administrative machinery as will secure efficiency in administration, and adequate revenue to maintain a progressive school programme throughout the entire Province.

The Committee recommends:

1. That the Provincial Government assume responsibility for minimum instructional costs throughout the Province.
2. That a body to be known as "The Provincial Board of Education" be created.
3. That larger units of administration be established.

DETAILED OUTLINE OF SUGGESTED PLAN

1. The Local Unit of Administration.

(a) For purposes of school administration there shall be a local unit comprised of a municipality or two or more municipalities.

(b) The boundaries of all such local units shall be determined by the Provincial Board of Education, and any alterations in boundaries that may be made, from time to time, shall be made by the said Provincial Board.

(c) The local unit of school administration may be divided into wards for the purpose of electing members to the School Board.

(d) The School Board shall select the centre at which its offices shall be located, subject to the approval of the Provincial Board of Education.

2. The Organization of the Local School Board.

(a) The School Board shall consist of not less than four and not more than ten elected members, according to the size of the School District. The number of members of the School Board shall be determined by the Provincial Board of Education at the time of the formation of the District.

(b) Members of the School Board shall be elected by the ratepayers of the School District at the time of the municipal elections and in the same manner, and shall hold office during a term of two years.

Provision shall be made by which one-half of the elected members shall retire annually.

3. The Organization of the Provincial Board of Education.

(A) The Provincial Board of Education shall be appointed by the Lieutenant-Governor in Council, and shall consist of the following members:

(1) The Deputy Minister of Education.

(2) The Deputy Municipal Commissioner.

(3) The Chairman of the Manitoba Tax Commission,

(4) Five members to be elected by the following bodies, and to be appointed for a period of two years.

(a) Two by the Executive of the Manitoba School Trustees' Association.

(b) One by the Executive of the Manitoba Union of Municipalities:

(c) One by the Executive of the Manitoba Teachers' Federation.

(d) One by the Public School Inspectors of the Province.

(B) A secretary shall be appointed by the Minister of Education, on the recommendation of the Board, and he shall devote his whole time to the work of the Board.

4. **Duties of the School Board.**

In general the duties of the School Board shall be as follows:

(a) To have charge of the management of school buildings, grounds, equipment, caretaking and the transportation of children to and from school where such has been undertaken. In all such matters they shall be subject to the supervision and regulations of the Department of Education.

(b) To engage, after consultation with the local Inspector of Schools, or other authorized representative of the Department of Education, a staff of teachers for the district.

(c) To submit annually to the Municipal Council and to the Provincial Board of Education, its estimates for the costs of buildings, equipment, maintenance and similar services, and for the transportation of children to and from school where such has been undertaken. Also to submit estimates

for instructional costs, over and above that provided by Provincial grants.

(d) The Municipal Council shall have the right to appeal to the Provincial Board of Education against the estimates of the School Board.

(e) To submit to the Municipal and Public Utility Board for their approval all expenditures necessitating the sale of School District bonds, and upon the approval of the said Board to submit a by-law to the ratepayers of the School District for raising the required money by way of a debenture issue.

5. **Duties of the Provincial Board of Education.**

(a) To determine the boundaries of School Districts.

(b) To approve the location of the offices of School Boards.

(c) To determine the financial ability of a School District.

(d) To approve the various types of schools to be maintained in each district.

(e) To determine minimum instructional costs.

(f) To determine teachers' salary schedules.

(g) To consider the annual estimates of each School District, determine the amount required by such District, and, if necessary, recommend to the Department of Education that special grants be made to meet the need.

(h) To hear and determine appeals of Municipal Councils against the budgets of the School Boards.

6. **Sources of School Revenue.**

(a) From the Province, from Consolidated revenue, an amount sufficient to provide standard instructional costs in an equitable manner in all parts of the Province as established from time to time by the Provincial Board of Education.

(b) A tax on the real property comprising the School District.

(1) To provide for building, equipment, caretaking, school supply and general maintenance costs; and

(2) To provide the requirements for additional instructional costs, over and above that provided by the Provincial grant.

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